

REMARKS

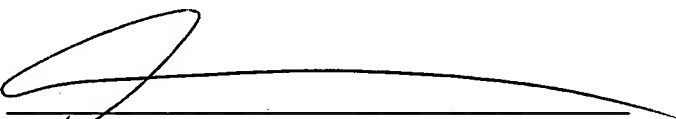
By this amendment, applicants have amended claims 11, 13 and 15 to recite that the insulating films are buried in the trenches "by polishing an insulating layer formed over said trenches and said semiconductor substrate." See, e.g., paragraph 0115 of applicants' specification.

In view of the foregoing amendments and remarks and the amendments and remarks filed April 22, and May 24, 2004, favorable reconsideration and allowance of all of the claims now in the application are requested.

To the extent necessary, applicants petition for an extension of time under 37 CFR 1.136. Please charge any shortage in the fees due in connection with the filing of this paper, including extension of time fees, to the deposit account of Antonelli, Terry, Stout & Kraus, LLP, Deposit Account No. 01-2135 (Case: 501.36127CC3), and please credit any excess fees to such deposit account.

Respectfully submitted,

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